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March 22, 2012

BY HAND DELIVERY

Hon. Frederic Block  
Senior United States District Judge  
United States District Court  
Eastern District of New York  
225 Cadman Plaza East  
Brooklyn, New York 11201

Re: United States v Espada, et al.  
Case No.: 10-cr-00985-FB (E.D.N.Y.)

Dear Judge Block:

We represent non-party Amy Walsh ("Walsh"), a partner at Kostelanetz & Fink, LLP ("K&F"), and write as a follow up to the argument that took place before Your Honor on March 20, 2012 regarding the subpoena served by defendant Pedro Espada ("Espada") for notes that Ms. Walsh took, as an attorney for a witness, of the calls and meetings that she and her client had with the Government. Espada has conceded that these attorney notes are protected attorney work product, but maintains that they should be produced.

During argument, Espada's counsel claimed that Espada had a "substantial need" for notes Ms. Walsh may have taken of calls or meetings that she had with the Government reflecting a threat by the Government to prosecute Ms. Walsh's client, Marc Koppelman ("Koppelman"), who is expected to testify during the Espada criminal trial. Espada's counsel claimed that this need overcame the work product protection.

Your Honor requested that we provide any such notes to the Court for *in camera* review. After reviewing Ms. Walsh's notes of her conversations with the Government, we can represent that they do not reflect the communication of any such threats. In an abundance of caution, however, we are providing to the Court, *ex parte*, for an *in camera* review, certain portions of Ms. Walsh notes (enclosed with the Court's copy of this letter only), even though we believe that even these portions confirm our position that Ms. Walsh's notes of those conversations do not memorialize any threats of prosecution.

While we are providing these portions of the notes for *in camera* review, we

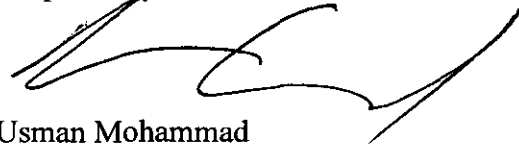
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submit that, even if the notes reflected a threat of prosecution, Espada would not have a “substantial need” for them given, among other things, the position already taken by the Government, in its March 8, 2012 letter to Espada’s counsel, that the Government referred to the possibility of prosecution in a discussion with Koppelman’s former counsel:

[T]he government told William Kelly, the attorney for witness Mark Koppelman, that it believed that Mr. Koppelman had not provided the government with a complete and coherent story concerning the tax and accounting work he performed on behalf of . . . Espada. . . . Further, the government told Mr. Kelly that if the government uncovered evidence that Mr. Koppelman was withholding information, he might subject himself to potential criminal charges.

That letter is attached as Exhibit A. As noted in our extensive briefing on this issue, there is no justification for the production of Ms. Walsh’s notes under these circumstances.

Respectfully,

A handwritten signature in black ink, appearing to read 'Usman Mohammad', with a stylized, sweeping flourish extending to the right.

Usman Mohammad

Enclosures

Copy (w/o encl.) To: Susan R. Necheles (Counsel for defendant Pedro Espada)(By Electronic Mail)